

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Re: D.I. 208

**FIRST SUPPLEMENTAL DECLARATION OF CRAIG KELLER IN
SUPPORT OF THE APPLICATION OF DEBTORS FOR AN ORDER (I)
AUTHORIZING THE RETENTION AND EMPLOYMENT OF PWC US TAX LLP AS
TAX COMPLIANCE AND TAX ADVISORY SERVICES
PROVIDER TO THE DEBTORS, EFFECTIVE AS OF SEPTEMBER 9, 2024,
AND (II) GRANTING RELATED RELIEF**

Pursuant to Bankruptcy Rule 2014(a), I, Craig Keller, under penalty of perjury, declare as follows, to the best of my knowledge, information, and belief:

1. I am a partner of PwC US Tax LLP (“PwC US Tax”). I am authorized to make this first supplemental declaration (this “First Supplemental Declaration”) on behalf of PwC US Tax in further support of the application of the above-captioned debtors and debtors in possession (the “Debtors”) to retain PwC US Tax as their tax compliance and tax advisory services provider, filed with the Court on September 18, 2024 [D.I. 208] (the “Application”).²

2. Unless otherwise stated, all facts set forth in this First Supplemental Declaration are based upon my personal knowledge, upon documents or information maintained by PwC US

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms used in this First Supplemental Declaration but not otherwise defined herein shall have the meanings ascribed to such terms in the Application or my Initial Declaration (submitted with the Application).

Tax in the ordinary course of its business that have been reviewed by me and/or by other employees of PwC US Tax under my supervision and direction. To the extent any information disclosed herein requires amendment, modification or supplementation as additional information becomes available, a supplemental declaration will be submitted to this Court.

3. My Initial Declaration, submitted as Exhibit B in support of the Application, is incorporated herein by reference.

4. As set forth in the Initial Declaration, PwC US Tax was continuing to search those specific names listed on Schedule 1 and to the extent of any additional relationships to be disclosed a supplemental declaration would be filed with the Court.

5. Schedule 1 and Schedule 2 that were previously attached to my Initial Declaration are amended and replaced by **Schedule 1** and **Schedule 2**, respectively, attached hereto.³

6. As further disclosure, the spouse of an engagement team member expected to work on this matter is employed in a non-management position by one of the Debtors' landlords. The engagement team member's spouse has not had interaction with the Debtors to date, nor is expected to have interaction with the Debtors or involvement in the Chapter 11 Cases. The engagement team member and spouse will not discuss the Debtors or the Chapter 11 Cases during the pendency of the bankruptcy. I do not believe this connection in any way creates a conflict or causes PwC US Tax not to be disinterested. I also do not believe that it causes PwC US Tax to hold or represent an interest materially adverse to the Debtors or their estates, nor does such connection in any way impact PwC US Tax's ability to provide the contracted-for services in accordance with professional standards and independence requirements.

³ Newly added names since the filing of my Initial Declaration are noted in bold.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that, after reasonable inquiry, the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: September 27, 2024

/s/ Craig Keller
Craig Keller, Partner
PwC US Tax LLP